

Form SS-16 Completion Instructions

Item A	Enter the calendar month and year covered by the report.
Column B	Enter the social security number of the Commissioner, deputy and/or employee.
Column C	Enter the name of the Commissioner, deputy or employee.
Column D	Enter the wages subject to social security. Report up to your maximum amount as determined by Rule 53 of the Rules of Civil Procedure, but no more than \$128,700 for 2018. (Combine the total monthly wages for each employee and enter on separate lines.)
Column E	Enter the social security tax due on the wages reported in Column D. Multiply the wages by 6.20%.
Column F	Enter the wages subject to Medicare. Report up to your maximum amount as determined by Rule 53 of the Rules of Civil Procedure. (Combine the total monthly wages for each employee and enter on separate lines.)
Column G	Enter the Medicare tax due on the wages reported in Column F. Multiply the wages by 1.45%.
Column H	Enter the wages subjected to Federal and State taxes. (Deduct the KRS contribution if applicable. The KRS contribution should only be deducted from the State and Federal wages. The contribution is taxable for Social Security and Medicare taxes.)
Item I	Enter the amount of your KRS contribution.
Item J	Enter the amount of FICA tax due. (Total of Columns E and G.)
Item K	Enter the check number for the FICA tax check.

Reminder: The form is to be mailed to the Social Security Coverage & Reporting Branch, PO Box 639, Frankfort KY 40602-0639 no later than the fifth day of the month following receipt of fees or salary for the previous month. Indicate such month in Box A, "Period Ending". Add columns E and G together to calculate the amount of FICA tax due. Enter the amount on Line I. Send one check payable to the Kentucky State Treasurer for this amount. Enter the check number on Line J.

The SSCRБ requires all Master Commissioners to submit 12 SS-16 forms for each tax year, or, one for each month served as Commissioner. Multiple months **cannot** be included on one form. Each month must have a separate report. If no fees or salary is earned in a month, then a zero report must be submitted. Zero reports are also due by the fifth day of the month following the previous month.

If you resign or any personal information changes, please notify this office as soon as possible to insure personnel data remains up to date.

An example of a completed Form SS-16 is included below

Commonwealth of Kentucky
Social Security Coverage and Reporting Branch
2018 Monthly Report of Commissioner Wages and Taxes

0000	Bluegrass County Master Commissioner	(A) Period Covered: <u>January 2018</u>
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This original PINK form is to be mailed to the Social Security Coverage and Reporting Branch, PO Box 639, Frankfort KY 40602-0639, no later than the fifth day of the month following receipt of fees or salary for the previous month. Indicate such month in Box A, "Period Covered". Include ONE check made payable to the Kentucky State Treasurer for the total amount of the social security and medicare taxes in columns E and G. A form must be submitted for each month you serve as Master Commissioner. Multiple months cannot be included on one report. If no fees or salary is received for a month, a zero report must be submitted. The zero report is also due by the 5th day of the following month.

(B) Social Security Number	(C) Name	(D) Soc Sec Wages	(E) SS Tax @ 6.2%	(F) Medicare Wages	(G) Med Tax @ 1.45%	(H) Fed/State Wages	(I) KRS Contribution
000-00-0000	Bill Smith	\$4,000.00	\$248.00	\$4,000.00	\$58.00	\$4,000.00	\$0.00
TOTALS ----->		\$4,000.00	* \$248.00	\$4,000.00	* \$58.00	\$4,000.00	\$0.00

DO NOT staple checks to Form

(J) \$ 306.00

(K) Check # 1234

*Add the totals of columns E and G together to calculate the amount of Social Security and Medicare tax due. Enter the amount on Line J.

*Send ONE check payable to the Kentucky State Treasurer for this amount. Enter the Check Number on Line K. Send the original PINK form.

*Deduct the KRS contribution in Column I from the Medicare wages in Column F for the taxable Federal and State wages to enter in Column H.

NOTE: The KRS contribution is taxable for Social Security and Medicare and should NOT be deducted from the gross wage to obtain the taxable SS/Med wages.

*If no fees or salary is received in a month, you **MUST** submit a zero report.

FOR OFFICIAL USE ONLY	FOR OFFICIAL USE ONLY
PRU: 960 Type:____ Pay Date:____/____/2018 Tran Code:1602 Cab/Dept:99-960 Seg #:____ SSN: _____	PRU: 960 Type: M Pay Date:____/____/2018 Tran Code:1602 Cab/Dept:99-960 Seg #:____ SSN: _____
Wage:_____ ER Cont:_____ EE Cont _____	Wage:_____ ER Cont:_____ EE Cont _____
CK #:_____ CK Amt:_____ DOC #:_____	CK #:_____ CK Amt:_____ DOC #:_____

THIS FORM IS FOR THE 2018 REPORT YEAR ONLY

The above example applies to Master Commissioners who **are not** making contribution to the Kentucky Retirement System (KRS). If you are participating in KRS, see the sample for Form SS-16 and Form SS-16a (KRS Members).